

**Internal Revenue Service**

**Department of the Treasury**

**Internal Revenue  
Service Center**

**Mid-Atlantic Region  
Philadelphia, Pa.**

**P. O. Box 245, Bensalem, PA 19020**

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**NOV 21 2012**

AT SEATTLE  
CLERK U.S. DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
BY \_\_\_\_\_**DEPUTY**

**Person to Contact:**

**Telephone Number:**

**Refer Reply to:**

**Date:**

**Dear Mrs.**

**This is in response to your Privacy Act request dated December 12, 1995.**

**The Internal Revenue Code is not positive law, it is special law. It applies to specific persons in the United States who choose to make themselves subject to the requirements of the special laws in the Internal Revenue Code by entering into an employment agreement within the U.S. Government.**

**The law is that income from sources not effectively connected with the conduct of a trade or business within the U.S. Government is not subject to any tax under subtitle "A" of the Internal Revenue Code.**

**This concludes our response to your request.**

**Sincerely yours,**

*Cynthia J. Mills*

**Cynthia J. Mills  
Disclosure Officer**



12-CV-02048-EXH

10

**EVIDENCE** Exhibit 10

**Enclosure**